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DIVISION OF ACCOUNTS
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Benita A. Manglona
Director
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DATE: June 3, 2014
TO: ALL Administrative Service Officers/Assistants and concerned
FROM: Anita Arile, Management Analyst
SUBJECT: Encumbrance Liquidation/De-obligation and Adjustments

Hafa Adai! This memo will help to serve as a guideline for amending, adjusting and/or liquidating/de-obligating encumbrances in the DOA Financial Management System (FMS). All de-obligations, liquidations and amendments for prior year purchase orders and current year requisitions are restricted to authorized personnel of the Division of Accounts.

Please note that these processes apply every fiscal year.

1. **Current Year's Purchase Orders:** ALL current year's purchase orders are strictly under the purview of the General Services Agency (GSA). Please direct any requests related to current year purchase orders to GSA for processing.
2. **Prior Years Purchase Orders and other Encumbrances:** I must reiterate to all employees that de-obligations and liquidations of prior year encumbrances and current year requisitions are restricted to authorized FMS staff. The only exceptions would be those listed below.
 - a. Route the following prior year encumbrances to their respective branches in the Division of Accounts.
 - i. "C" encumbrances (formal contracts - example: C120600010) to Contracts Registration Section of the Bonds/Revenue Branch of the ;
 - ii. "T" encumbrances (travel authorizations - example: T1206PA652) to the Travel Section of the General Ledger Branch; and
 - iii. "W" encumbrances (work requests - example: W120260008) to the Federal Branch.

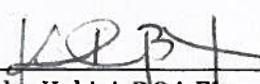
By following this simple guideline, completing requests for assistance regarding encumbrances will be quicker and with fewer delays. You may contact me at 475-1115 between 8am and 5pm on weekdays if you have any questions.

Thank you for your time and attention to this matter.

Regards, Anita Arile

Approved for distribution:
/ / Yes / / No

R.B.


Kathy Kakigi, DOA Financial Manager